

CITY OF ROCHESTER, MINNESOTA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES**

For the Year Ended December 31, 1999

	<u>G E N E R A L F U N D</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$11,276,957	\$11,494,392	\$217,435
Special assessments	1,500	1,869	369
Licenses and permits	1,396,326	2,588,584	1,192,258
Fines and forfeits	316,919	423,285	106,366
Intergovernmental revenues	12,385,053	12,314,859	(70,194)
Charges for services	1,543,571	1,601,213	57,642
In lieu of taxes	6,448,602	6,633,974	185,372
Interest earnings	206,401	558,135	351,734
Net increase in the fair value of investments		(332,085)	(332,085)
Miscellaneous revenues	186,032	254,972	68,940
Total Revenues	33,761,361	35,539,198	1,777,837
Other Financing Sources:			
Operating transfers in	530,682	522,197	(8,485)
Total Revenues and Other Financing Sources	34,292,043	36,061,395	1,769,352
Expenditures:			
General government	4,042,582	4,013,736	28,846
Public safety	19,573,292	19,404,524	168,768
Public works/airport	8,765,434	8,219,017	546,417
Culture	528,004	503,500	24,504
Park and recreation			
Economic development/tourism	957,769	786,822	170,947
Community reinvestment and unallocated	255,489	217,714	37,775
Total Expenditures	34,122,570	33,145,313	977,257
Other Financing Uses:			
Operating transfers out	1,766,533	1,773,524	(6,991)
Total Expenditures and Other Financing Uses	35,889,103	34,918,837	970,266
Excess (Deficit) Financing Sources Over Uses	(1,597,060)	1,142,558	2,739,618
Fund Balances - January 1	13,958,159	13,958,159	
Residual Equity Transfers Out		(75,096)	(75,096)
Fund Balances - December 31	<u>\$12,361,099</u>	<u>\$15,025,621</u>	<u>\$2,664,522</u>

See Notes to the Financial Statements

SPECIAL REVENUE FUNDS		
Budget	Actual	Variance- Favorable (Unfavorable)
\$5,408,751	\$5,417,250	\$8,499
5,000	451	(4,549)
2,389,617	2,395,633	6,016
5,578,097	5,884,515	306,418
127,600	284,315	156,715
	(123,520)	(123,520)
148,565	192,670	44,105
13,657,630	14,051,314	393,684
332,841	332,841	
13,990,471	14,384,155	393,684
86,113	65,189	20,924
1,851,852	1,846,572	5,280
4,099,181	3,806,174	293,007
7,680,817	7,678,182	2,635
13,717,963	13,396,117	321,846
2,650,794	1,520,146	1,130,648
16,368,757	14,916,263	1,452,494
(2,378,286)	(532,108)	1,846,178
7,080,682	7,080,682	
\$4,702,396	\$6,548,574	\$1,846,178